

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re: ) Chapter 11  
 )  
W. R. GRACE & CO., et al.,<sup>1</sup> ) Case No. 01-1139 (JKF)  
 ) Jointly Administered  
Debtors. )

Objection Deadline: March 9, 2005 at 4:00 p.m.  
Hearing Date: TBD only if necessary

**FEE DETAIL FOR PROTIVITI INC.'S MONTHLY FEE APPLICATION  
FOR THE PERIOD FROM JANUARY 1, 2005 THROUGH JANUARY 31, 2005**

---

<sup>1</sup> The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

**EXHIBIT "A"****Protiviti Inc.****W. R. Grace & Co. Time Tracking Summary**  
**Period Covered: January 2005**

<b>Name</b>	<b>Position</b>	<b>Number of Years in Profession</b>	<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Fees</b>
Hendrixson, Marie	Managing Director	18	\$ 300.00	2.0	\$ 600.00
Petito, Matthew	Manager	6	\$ 240.00	78.0	\$ 18,720.00
Martin, John	Senior Consultant	29	\$ 175.00	160.0	\$ 28,000.00
			<b>Totals</b>	<b>240.0</b>	<b>\$ 47,320.00</b>

**Protiviti Inc.**  
**W. R. Grace & Co. Detailed Time Report**  
**Month Ended January 31, 2005**

**Name:** Marie Hendrixson  
**Level:** Managing Director

<b>Date</b>	<b>Detailed Task / Activity</b>	<b>Bill Rate</b>	<b>Hours</b>	<b>Fees</b>
1/25/2005	Discussed current status of project with Matt Petito; discussions with WR Grace Internal Audit team on SAP configuration controls and separation of duties	\$ 300.00	2	\$ 600.00
	<b>Totals</b>		<b>2.0</b>	<b>\$ 600.00</b>

**Protiviti Inc.**  
**W. R. Grace & Co. Detailed Time Report**  
**Month Ended January 31, 2005**

**Name:** Matthew Petito  
**Level:** Manager

<b>Date</b>	<b>Detailed Task / Activity</b>	<b>Bill Rate</b>	<b>Hours</b>	<b>Fees</b>
4-Jan-05	Discussed open procurement card testing and controls and related process with Rick Brown	\$ 240.00	0.5	\$ 120.00
4-Jan-05	Performed test of SAP authorization for all Davison authorization controls; documented test results and uploaded to the portal; ongoing discussions with Internal Audit team	\$ 240.00	3.5	\$ 840.00
4-Jan-05	Discussed open issues for financial reporting with John Martin and Michael Brown	\$ 240.00	1	\$ 240.00
4-Jan-05	Performed test of SAP separation of duties for all Davison; documented test results and uploaded to the portal; ongoing discussions with Internal Audit team	\$ 240.00	4	\$ 960.00
5-Jan-05	Discussed open procurement card testing and controls and related process with Ryan Heaps	\$ 240.00	0.5	\$ 120.00
5-Jan-05	Performed test of SAP authorization for all Davison authorization controls; documented test results and uploaded to the portal; ongoing discussions with Internal Audit team	\$ 240.00	2	\$ 480.00
5-Jan-05	Performed test of SAP separation of duties for all Davison; documented test results and uploaded to the portal; ongoing discussions with Internal Audit team	\$ 240.00	6	\$ 1,440.00
6-Jan-05	Performed test of SAP separation of duties for all Davison; documented test results and uploaded to the portal; ongoing discussions with Internal Audit team	\$ 240.00	6	\$ 1,440.00
6-Jan-05	Discussed SAP to SOAR comparison with Michael Brown	\$ 240.00	0.5	\$ 120.00
6-Jan-05	Discussed open issues and controls to be tested for financial reporting with John Martin	\$ 240.00	1	\$ 240.00
6-Jan-05	Discussed overall project status, open controls to be tested and estimated to complete with John Martin, Brian Kenny and Ryan Heaps	\$ 240.00	1	\$ 240.00
11-Jan-05	Performed test of procurement card reconciliations and approval	\$ 240.00	1	\$ 240.00
11-Jan-05	Reviewed SOD conflicts for orders and eliminated V.23 transaction conflicts	\$ 240.00	1	\$ 240.00
12-Jan-05	Reviewed SAP authorization and separation of duties controls and conflicts per request of Ryan Heaps	\$ 240.00	2	\$ 480.00
14-Jan-05	Discussed project current status and estimated to complete with Ryan Heaps and John Martin	\$ 240.00	1	\$ 240.00
14-Jan-05	Discussed open items for Worms and Corporate with Shaun Landers	\$ 240.00	0.5	\$ 120.00
14-Jan-05	Finalized testing for procurement cards and uploaded documents to the portal; evaluated risks and controls in portal	\$ 240.00	1	\$ 240.00
14-Jan-05	Performed test of mergers and acquisitions; updated risk and control matrix in the portal	\$ 240.00	2.5	\$ 600.00

14-Jan-05	Finalized manual invoice testing for Davison Corporate; ongoing discussions with Ryan Heaps, Greg Demory and related process owners	\$ 240.00	1	\$ 240.00
17-Jan-05	Revised financial reporting testing documentation and portal risk control matrices per request of Loren VanLoan	\$ 240.00	1	\$ 240.00
17-Jan-05	Reviewed the bankruptcy and asbestos financial reporting memo per request of Ryan Heaps; documented primary controls over process	\$ 240.00	2	\$ 480.00
17-Jan-05	Discussed open items and estimated to complete for financial reporting with John Martin	\$ 240.00	1	\$ 240.00
18-Jan-05	Discuss mergers and acquisitions with John Martin	\$ 240.00	1	\$ 240.00
18-Jan-05	Discuss risk and control matrix for mergers and acquisitions with Brian Kenny and Ryan Heaps	\$ 240.00	0.5	\$ 120.00
18-Jan-05	Finalized the test plan for procurement cards and uploaded to the portal	\$ 240.00	0.5	\$ 120.00
18-Jan-05	Discussed open financial reporting documentation and testing with Michael Brown	\$ 240.00	0.5	\$ 120.00
19-Jan-05	Document results of project management discussions, SOA calls, etc. and provided update to Brian Kenny, Ryan Heaps and Barb Summerson	\$ 240.00	2	\$ 480.00
19-Jan-05	Discussed procurement card process with PwC auditors	\$ 240.00	0.5	\$ 120.00
19-Jan-05	Reviewed the bankruptcy and asbestos financial reporting memo per request of Ryan Heaps; documented primary controls over process; communicated results to Ryan Heaps	\$ 240.00	1	\$ 240.00
20-Jan-05	Met with Brian Kenny, Ryan Heaps and Barb Summerson on current status of project and data retention/storage for the Portal	\$ 240.00	1	\$ 240.00
20-Jan-05	Discussed data retention/storage with Cheryl Mathieu per request of Brian Kenny	\$ 240.00	0.5	\$ 120.00
20-Jan-05	Discussed open financial reporting testing and documentation with John Martin, Nettie Fausto and Michael Brown (ongoing discussions throughout the day)	\$ 240.00	1	\$ 240.00
21-Jan-05	Discussed open financial reporting items with John Martin and Ryan Heaps	\$ 240.00	0.5	\$ 120.00
21-Jan-05	Discussed SCC Chicago credit memos with Shaun Landers	\$ 240.00	0.5	\$ 120.00
21-Jan-05	Finalized the Davison Columbia VIRSA spreadsheet with mitigating controls per request of Ryan Heaps; continuous followup with the process owners	\$ 240.00	3	\$ 720.00
21-Jan-05	Reviewed the portal risk control matrices for financial reporting for accuracy and completeness; ongoing discussions with Internal Audit team	\$ 240.00	4	\$ 960.00
24-Jan-05	Discussed SAP authorization and separation of duties issues (including backdoor access) with Marie Hendrixson and Cary Haggard	\$ 240.00	0.5	\$ 120.00
25-Jan-05	Discussed open financial reporting issues with John Martin, Michael Brown and Nettie Fausto (ongoing discussions throughout the day)	\$ 240.00	1	\$ 240.00
25-Jan-05	Discussed SAP authorization and separation of duties controls with Marie Hendrixson, Cary Haggard and the Internal Audit Team	\$ 240.00	0.5	\$ 120.00

25-Jan-05	Discussed SAP to SOAR comparison control with Michael Brown	\$ 240.00	0.5	\$ 120.00
25-Jan-05	Discussed mergers and acquisitions open controls with Ryan Heaps, Michael Brown and John Martin (ongoing discussions throughout the day)	\$ 240.00	0.5	\$ 120.00
25-Jan-05	Discussed SAP configuration and authorization controls with Barb Summerson	\$ 240.00	0.5	\$ 120.00
25-Jan-05	Finalized the Davison Columbia VIRSA testing; discussed results with John Reilly, Bill Kelly, Greg Demory and Shaun Landers	\$ 240.00	2	\$ 480.00
26-Jan-05	Finalized financial reporting testing; documented test results in the portal; ongoing discussions with Internal Audit and process owners	\$ 240.00	7	\$ 1,680.00
26-Jan-05	Discussed pensions testing with Nettie Fausto and Karen Blood	\$ 240.00	1	\$ 240.00
27-Jan-05	Finalized financial reporting testing; documented test results in the portal; ongoing discussions with Internal Audit and process owners	\$ 240.00	6	\$ 1,440.00
27-Jan-05	Discussed open items for testing with John Martin	\$ 240.00	2	\$ 480.00
	<b>Totals</b>		<b>78.0</b>	<b>\$ 18,720.00</b>

**Protiviti Inc.**  
**W. R. Grace & Co. Detailed Time Report**  
**Month Ended January 31, 2005**

**Name:** John Martin  
**Level:** Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
3-Jan-05	WR Grace company wide all processes SAP - auth access testing, SAP excel extracts	\$ 175.00	8.0	\$ 1,400.00
4-Jan-05	WR Grace company wide all processes SAP - auth access testing, SAP excel extracts	\$ 175.00	2.0	\$ 350.00
4-Jan-05	Singapore all processes SAP - auth access testing,	\$ 175.00	4.0	\$ 700.00
4-Jan-05	Davison-Columbia Specialized Inventory Accounting Process discussion - IA, Karin Simmons	\$ 175.00	2.0	\$ 350.00
5-Jan-05	Corporate-Columbia Fin Rptg status discussion, Michael Brown	\$ 175.00	1.0	\$ 175.00
5-Jan-05	Corporate-Columbia SOAR Process discussion - owners, Michael Brown	\$ 175.00	2.0	\$ 350.00
5-Jan-05	Singapore all processes SAP - auth access testing,	\$ 175.00	5.0	\$ 875.00
6-Jan-05	Singapore Accounts Payable SAP - Segregation of duties issues, M. Bah	\$ 175.00	2.0	\$ 350.00
6-Jan-05	Singapore Accounts Payable SAP - Segregation of duties issues, R. Tay	\$ 175.00	1.0	\$ 175.00
6-Jan-05	Singapore all processes SAP - Segregation of duties issues,	\$ 175.00	5.0	\$ 875.00
7-Jan-05	Corporate-Columbia Fin Rptg status discussion, Kenny, Heaps	\$ 175.00	1.0	\$ 175.00
7-Jan-05	Cambridge Accounts Payable Process discussion - IA, Heaps	\$ 175.00	1.0	\$ 175.00
7-Jan-05	WR Grace company wide General SOA Reporting, Petito	\$ 175.00	1.0	\$ 175.00
7-Jan-05	WR Grace company wide General SOA Reporting, Heaps	\$ 175.00	1.0	\$ 175.00
7-Jan-05	Singapore all processes SAP - Segregation of duties issues,	\$ 175.00	4.0	\$ 700.00
10-Jan-05	Davison-Columbia Specialized Inventory Accounting Flowchart revisions,	\$ 175.00	1.0	\$ 175.00
10-Jan-05	Davison-Columbia Specialized Inventory Accounting Flowchart revisions, Karin Simmons	\$ 175.00	0.5	\$ 87.50
10-Jan-05	Chicago-71st Street Processing Customer Credits potential misstatement projections,	\$ 175.00	1.0	\$ 175.00
10-Jan-05	Singapore Accounts Payable Portal-revisions, M Bah	\$ 175.00	2.0	\$ 350.00
10-Jan-05	Cambridge Accounts Payable SOA Reporting, Petito	\$ 175.00	1.0	\$ 175.00
10-Jan-05	Cambridge Accounts Payable SOA Reporting, Heaps, Kenny	\$ 175.00	1.0	\$ 175.00
10-Jan-05	Corporate-Columbia Mergers & Acquisitions Testplan revision, Brown	\$ 175.00	1.5	\$ 262.50
11-Jan-05	Corporate Fin Rptg Flowchart revisions	\$ 175.00	2.0	\$ 350.00
11-Jan-05	Corporate SOAR Population analysis with M Brown	\$ 175.00	2.0	\$ 350.00
11-Jan-05	Corporate Fin Rptg Population analysis with M Brown	\$ 175.00	1.5	\$ 262.50
11-Jan-05	Corporate Pensions Population analysis with Karen Blood	\$ 175.00	2.5	\$ 437.50
12-Jan-05	Columbia - Davison specialized inventory accounting Process discussion - owners with John Reilly	\$ 175.00	2.5	\$ 437.50

12-Jan-05	Columbia - Davison GI Close Portal-document uploads	\$ 175.00	1.5	\$ 262.50
12-Jan-05	Columbia - Davison GI Close Portal-evaluations	\$ 175.00	1.5	\$ 262.50
12-Jan-05	Singapore sales order processing SAP - auth access testing	\$ 175.00	2.5	\$ 437.50
13-Jan-05	GPC-Chicago credit memo processing Process discussion - IA with Van Loan and Heaps	\$ 175.00	1.5	\$ 262.50
13-Jan-05	GPC-Chicago sales order processing Process discussion - IA with Landers	\$ 175.00	2.5	\$ 437.50
13-Jan-05	GPC-Chicago sales order processing Population analysis	\$ 175.00	1.5	\$ 262.50
13-Jan-05	GPC-Chicago credit memo processing Population analysis	\$ 175.00	2.5	\$ 437.50
14-Jan-05	GPC Accounts Payable Process discussion - IA with Kenny and Heaps	\$ 175.00	1.5	\$ 262.50
14-Jan-05	GPC Accounts Payable control deficiency evaluation	\$ 175.00	2.5	\$ 437.50
14-Jan-05	GPC-Chicago credit memo processing control deficiency evaluation	\$ 175.00	2.0	\$ 350.00
14-Jan-05	GPC-Chicago sales order processing control deficiency evaluation	\$ 175.00	2.0	\$ 350.00
17-Jan-05	Corporate GI Close Population analysis with Petito and heaps	\$ 175.00	2.5	\$ 437.50
17-Jan-05	Corporate GI Close Portal-revisions	\$ 175.00	2.0	\$ 350.00
17-Jan-05	Corporate Pensions Population analysis with K Blood	\$ 175.00	1.5	\$ 262.50
17-Jan-05	Corporate Pensions Sample testing	\$ 175.00	2.0	\$ 350.00
18-Jan-05	Corporate Pensions Sample evaluation	\$ 175.00	1.5	\$ 262.50
18-Jan-05	Corporate Pensions Test Document prep	\$ 175.00	2.5	\$ 437.50
18-Jan-05	Corporate Pensions Portal-document uploads	\$ 175.00	2.5	\$ 437.50
18-Jan-05	Corporate Pensions Portal-evaluations	\$ 175.00	1.5	\$ 262.50
20-Jan-05	Corporate Pensions Portal-document uploads	\$ 175.00	1.0	\$ 175.00
20-Jan-05	Corporate Pensions Portal-evaluations	\$ 175.00	2.5	\$ 437.50
20-Jan-05	GPC-Chicago credit memo processing control deficiency evaluation	\$ 175.00	2.5	\$ 437.50
20-Jan-05	GPC-Chicago credit memo processing PwC deficiency listing review	\$ 175.00	2.0	\$ 350.00
21-Jan-05	Corporate Fin Rptg Process discussion - owners with M Brown	\$ 175.00	1.5	\$ 262.50
21-Jan-05	Corporate SOAR Process discussion - owners with M Brown	\$ 175.00	2.5	\$ 437.50
21-Jan-05	Corporate SOAR Testplan revision	\$ 175.00	2.0	\$ 350.00
21-Jan-05	Corporate SOAR Population analysis	\$ 175.00	2.0	\$ 350.00
24-Jan-05	Corporate mergers & acquisitions Process discussion - owners with M Brown	\$ 175.00	4.0	\$ 700.00
24-Jan-05	Corporate mergers & acquisitions Process documentation	\$ 175.00	4.0	\$ 700.00
25-Jan-05	Corporate mergers & acquisitions Testplan revision	\$ 175.00	3.5	\$ 612.50
25-Jan-05	Corporate mergers & acquisitions Test Document prep	\$ 175.00	2.5	\$ 437.50
25-Jan-05	Corporate mergers & acquisitions Portal/RCM review	\$ 175.00	2.0	\$ 350.00
26-Jan-05	Corporate mergers & acquisitions Portal-document uploads	\$ 175.00	4.0	\$ 700.00
26-Jan-05	Corporate mergers & acquisitions Portal-evaluations	\$ 175.00	4.0	\$ 700.00
27-Jan-05	Corporate Control deficiency evaluation-programming	\$ 175.00	6.0	\$ 1,050.00
27-Jan-05	Corporate Control deficiency evaluation-programming	\$ 175.00	2.0	\$ 350.00
28-Jan-05	Corporate control deficiency evaluation	\$ 175.00	2.0	\$ 350.00
28-Jan-05	Corporate PwC deficiency listing review	\$ 175.00	2.0	\$ 350.00



28-Jan-05	Corporate Gen meeting with Kenny, Heaps, et al	\$ 175.00	2.0	\$ 350.00
28-Jan-05	Corporate Q1 '05 planning with Kenny, Heaps, et al	\$ 175.00	2.0	\$ 350.00
31-Jan-05	Corporate control deficiency evaluation with PwC tool	\$ 175.00	5.0	\$ 875.00
31-Jan-05	Corporate Fin Rptg Q1 '05 planning with M Bah	\$ 175.00	2.0	\$ 350.00
31-Jan-05	Corporate PwC deficiency listing review	\$ 175.00	1.0	\$ 175.00
	<b>Totals</b>		<b>160.0</b>	<b>\$ 28,000.00</b>

**EXHIBIT "B"****Protiviti Inc.****W. R. Grace & Co. Preparation of Monthly Fee Applications  
Period Covered: January 2005**

**Name:** Matthew Petito  
**Level:** Manager

<b>Date</b>	<b>Detailed Task / Activity</b>	<b>Bill Rate</b>	<b>Hours</b>	<b>Fees</b>
11-Jan-05	Prepared the December 2004 monthly fee application	\$ 240.00	3	\$ 720.00
12-Jan-05	Finalized the December 2004 monthly fee application; submitted to Marie Hendrixson for review	\$ 240.00	2	\$ 480.00
17-Jan-05	Finalized the December 2004 monthly fee application and submitted for review to Marie Hendrixson, Ryan Heaps and Brian Kenny	\$ 240.00	1	\$ 240.00
17-Jan-05	Prepared the Sixth Quarterly fee application for October through December 2004	\$ 240.00	4	\$ 960.00
18-Jan-05	Finalized the Sixth Quarterly fee application for October through December 2004	\$ 240.00	1	\$ 240.00
	<b>Totals</b>		<b>11.0</b>	<b>\$ 2,640.00</b>

**EXHIBIT "C"**

**Protiviti Inc.  
W. R. Grace & Co. Expense Summary  
Period Covered: January 2005**

<b>Expense Category</b>	<b>Service Provider</b>	<b>Total Expenses</b>
Transportation	N/A	\$ 227.66
Lodging	N/A	\$ -
Sundry	N/A	\$ 7.00
Business Meals	N/A	\$ -
<b>Total</b>		<b>\$ 234.66</b>

Proitiviti Inc.  
W. R. Grace & Co. Expense Tracking  
Period Covered: January 2005

Expense Detail		Expense Category					
----------------	--	------------------	--	--	--	--	--

Name: Marie Hendrixson  
Level: Managing Director

Date	Description of Expense	Amount	Transportation	Lodging	Sundry	Business Meals/ Entertainment	Totals
15-Jan-05	Cell phone charges for discussion with Brian Kenny on current status of project	\$ 7.00			\$ 7.00		\$ 7.00
31-Jan-05	Mileage in excess of normal commute from Philadelphia to Columbia MD (round trip)	\$ 48.50	\$ 48.50				\$ 48.50
	<b>Totals</b>	\$ 55.50	\$ 48.50	\$ -	\$ 7.00	\$ -	\$ 55.50

Name: Erika Englemann  
Level: Senior, IT

Date	Description of Expense	Amount	Transportation	Lodging	Sundry	Business Meals/ Entertainment	Totals
31-Jan-05	Roundtrip airfare from Cleveland Ohio to Baltimore Maryland for Information Technology SOA review (this expense was originally incurred October 25, 2004 but was not billed)	\$ 179.16	\$ 179.16				\$ 179.16
	<b>Totals</b>	\$ 179.16	\$ 179.16	\$ -	\$ -	\$ -	\$ 179.16

Grand Totals		Amount	Transportation	Lodging	Sundry	Business Meals/ Entertainment	Totals
		\$ 234.66	\$ 227.66	\$ -	\$ 7.00	\$ -	\$ 234.66